

ENVIRONMENTAL,
SOCIAL AND
GOVERNANCE
REPORT

2025



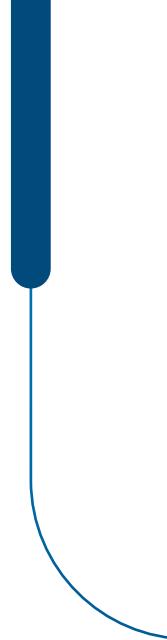
WEAVING A
SUPPLY CHAIN
POWERED BY
INNOVATION
AND
SUSTAINABILITY





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ABOUT TOP FORM

Top Form International Limited (the "Company") is a full-service design and supply chain partner to global brands and retailers of women apparel and activewear listed on the Main Board of the Stock Exchange of Hong Kong Limited (Stock Code: 333). With headquarters in the Hong Kong Special Administrative Region. The Company and its principal subsidiaries (collectively "Top Form" or the "Group" or "our" or "we" or "us") employ over 6,700 people across mainland China, Thailand, Sri Lanka and Indonesia.



Our end-to-end service ranges from design and development, supply chain management to manufacturing of finished garments. Customers include many of the world's leading brands and retailers, who trust us to deliver uncompromising quality in every product we make.

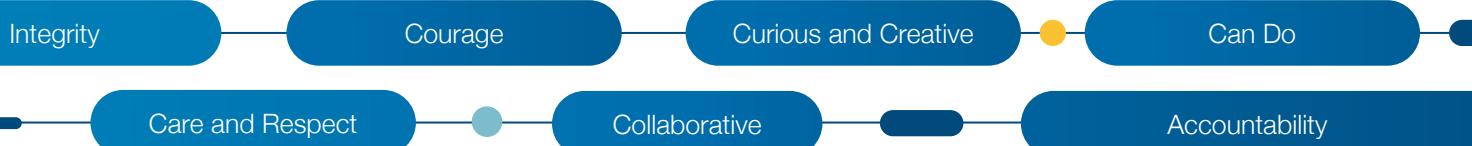
OUR VISION

The Global Partner for Innovation and Excellence

OUR MISSION

"TOP FORM STRIVES TO MAKE A LASTING POSITIVE IMPACT THROUGH OUR CHOICES AND OUR ACTIONS, OUR RELATIONSHIPS AND THE QUALITY WORK WE DO".

Our Core Values:



SERVICE



Design and Development



Supply Chain Management



Manufacturing

PRODUCTS



Active wear



Intimate Apparel

MANUFACTURING FUNCTIONS



Seamless Manufacturing



Foam cup Manufacturing



Apparel Manufacturing



Leggings



Shapewear



Face Mask

ABOUT THIS REPORT

This Environmental, Social and Governance Report (the “ESG Report”) was compiled in accordance with the Environmental, Social and Governance Reporting Guide (the “ESG Guide”) contained in Appendix C2 of the Rules Governing the Listing of Securities of The Stock Exchange of Hong Kong Limited.

The board of directors (the “Board”) recognises the importance of robust environmental, social and governance performance in meeting the expectations of stakeholders. The Board has taken overall responsibility for the Company’s Sustainability Strategy as well as the reporting and endorsement of this year’s ESG Report.

This report discusses information on our policies, efforts and achievements with regard to the Company’s environmental, social and governance issues for the period from 1 July 2024 to 30 June 2025 (“FY2025”).

All relevant sustainability policies, including our codes of conduct for employees and suppliers, are available on our website.

Names of some of the relevant social and environmental laws are not available in English or Chinese in the jurisdictions where we operate; Top Form has made every effort to ensure these names have been translated accurately.



PROFILE AND SCOPE

This report covers the activities of the Company and its principal subsidiaries. Top Form Brassiere Mfg. Co., Ltd (“Top Form Bra”) represents the brassiere manufacturing arm of Top Form and is the major principal subsidiary.

The data disclosed in this report were captured from production plants in mainland China, Thailand, Sri Lanka, Indonesia and all operating offices of the Group. We have taken into account the potential social and environmental impacts of these principal subsidiaries during the reporting period.

REPORT ASSURANCE

Data contained in this report originate from our internal documents and statistics. The Group is responsible for the authenticity, accuracy and completeness of the content contained in this report.

CONTACT

You are welcome to send us any feedback you may have on this year’s report by contacting us at query@topform.group.

OUR SUSTAINABILITY STRATEGY

Our Sustainability Strategy comprises three pillars and seven focus areas to drive positive change for society and the environment. Each pillar is aligned with the Sustainable Development Goals of the United Nations (“UNSDG”), as we believe these are most effective for addressing global challenges in a coherent and holistic way.

OUR 3 PILLARS OF SUSTAINABILITY



MESSAGE FROM THE CEO

As we continue on our sustainability journey and strengthen our position as a vertically integrated apparel manufacturer, I am incredibly proud to share the meaningful progress we have made this year in deepening our environmental and ethical commitments.

In 2025, a major milestone has been our comprehensive study of waste streams, which stands at the heart of our refreshed circularity strategy. The analysis and insight of the study helped us establish clear, measurable goals, prioritize operational changes, and setting an ambitious target to achieve Zero Waste to Landfill by 2030 – a bold commitment that will drive innovation across our operations and product lines.

On the product innovation front, we have made remarkable strides by increasing the bio-based content of our foam cups from 25% to over 60%. This significant advancement not only supports our circular product agenda but also aligns closely with the sustainability goals of our customers, reinforcing Top Form's reputation as a partner focused on delivering sustainable products and solutions.

Beyond products, we have also heavily invested in strengthening our organizational culture. The successful rollout of group-wide Code of Conduct training ensures that integrity, accountability, and a commitment to sustainability are deeply ingrained in every employee, at every level. This cultural foundation is essential to driving ethical business practices forward and building trust with our key stakeholders.

Community engagement remains a hallmark of our values. This year's Blood Drive Campaign broke records in donor participation and further strengthened the bonds within our local teams. It is a reminder that our commitment to sustainability extends beyond the environment to the very people who make Top Form what it is – our global family.

While we celebrate these achievements, we are fully aware of the challenges ahead. We remain steadfast in our dedication to product and material innovation, quality, and driving operational efficiency to stay vigilant and responsive to evolving market demands, and regulatory requirement, ensuring our long-term resilience and leadership in sustainability.

I want to extend my heartfelt thanks to our entire global team for their passion and hard work throughout this year. Your dedication fuels our progress and inspires our collective ambition. Thank you all for your continued support as we move forward on this vital journey.



With gratitude,

Kevin Wong

Chief Executive Officer

October 2025

FY2025 HIGHLIGHTS

PILLARS	FOCUS AREA	GOALS	FY2025 KEY ACHIEVEMENTS
 SAVE OUR PLANET	Pathway to Carbon Reduction	Reduce 30% of carbon emission per standard piece by FY2030 from FY2020 base year	<ul style="list-style-type: none"> Consumption of renewable energy increased by 13%
	Pathway to Circularity	Zero Waste To Landfill	<ul style="list-style-type: none"> Increase bio-based content of GoGreen Foam from 25% to over 60%
 EMPOWER OUR PEOPLE	Health and Safety	Continuous improvement in H&S Management	<ul style="list-style-type: none"> Sustained high work safety standards and practises in operation Reduced 50% lost day incidences Zero work-related fatalities
	Ethical Recruiting	100% of targeted production plants comply with internal Ethical Recruiting Standard	<ul style="list-style-type: none"> Zero incidents of child and forced labour Zero incidents of sexual harassment
 BUILD OUR COMMUNITIES	Grooming Talents	Set up talent development programmes for business growth	<ul style="list-style-type: none"> 16 dedicated employees completed company sponsored English Proficiency Development Program
	Nourishing Our Community	Meet the nutrient or health needs of local communities	<ul style="list-style-type: none"> Over 10% increase of successful blood donors
	Women Empowerment	Invest in education for children and women	<ul style="list-style-type: none"> Supported 60 underprivileged students in our Back To School Program



SUSTAINABILITY GOVERNANCE



SUSTAINABILITY GOVERNANCE

The Board is responsible for overseeing the Group's sustainability and climate-related strategy, policy and annual reporting.

An effective risk management system and a reporting mechanism are in place to report significant sustainability and climate-related risks to the Board in a timely manner. Our Sustainability Strategy provides a strategic direction for the Group, and our sustainability progress and performance are reported annually to the Board for their review.

Chaired by CEO, our Sustainability Steering Committee (the "Steering Co") is a group of executives who lead and drive Top Form's Sustainability Strategy and monitor its implementation.

A Sustainability Task Force (the "Task Force") has been created to support the Steering Co. and develop sustainability and climate-related strategies and policies, track sustainability performance and prepare the Sustainability Report. Bi-monthly meetings are held to report the progress of our sustainability initiatives to the Steering Co.

The local Environmental Health and Safety Committee (the "EHS") is responsible for the implementation of the Group's Sustainability Strategy.

For further details on our Corporate Governance structure and practises, our Board and its composition, please refer to the Corporate Governance Report and the Directors' Report in the Annual Report.

MAINTAINING AN ETHICAL BUSINESS CULTURE

Guided by Top Form's Code of Conduct ("the Code"), we expect our employees to act with integrity and honesty in all business activities and stand firm against corruption.

The Code is accessible in Top Form Company website and is applicable to employees of Top Form irrespective of their position and function. Reinforcing our commitment to effective sustainability governance across Top Form, we conduct regular governance training courses across all our facilities. In FY2025, Group-wide refresher training on our Code for all members of our middle and senior management was completed.

Our suppliers are also required to meet the expectations of our Vendor Code of Conduct and comply with applicable anti-corruption and anti-bribery laws, rules and

regulations. We provide regular anti-corruption training to directors and staff to promote ethical culture within the Group.

Our whistleblowing procedure is covered in the Code to assist employees to raise concerns directly to the Audit Committee in writing about any valid violation to the Code through a dedicated email or business mailing address. Any concerns received will be handled with care and in strictest confidence. In FY2025, we have completed refresher trainings for all employees and workers.

For the year ended 30 June 2025, the Group was in compliance with the respective anti-bribery, anti-extortion and anti-corruption laws of each country in which we operate. There was no concluded corruption case.

STAKEHOLDER ENGAGEMENT & MATERIALITY

Our key stakeholders are institutions and people that are significantly affected by our business activities and business relationships. We regularly engage both internal and external stakeholders with the goal of evaluating their needs and interests on a range of sustainability topics. From our engagement with stakeholders, we determine which topics are most material to our long-term operational viability or will influence the assessments and decisions of stakeholders.

For more details on our engagement objectives and the methodology we adopted for different stakeholder

groups, please visit the Stakeholder Engagement section of our website. The table below lists our stakeholder engagement framework, including stakeholder groups and the methodology employed.

Follow us on Social Media:

 LinkedIn  WeChat



Engagement Method

- Shareholder meetings
- Interim and annual reports
- Town hall meetings
- Comment boxes
- Training programmes
- Feedback from audits surveys
- Industry forums
- Factory visits
- Performance reviews
- Meetings

Stakeholder Groups

 Customers

 Shareholders

 Employees

 Governments

 Suppliers

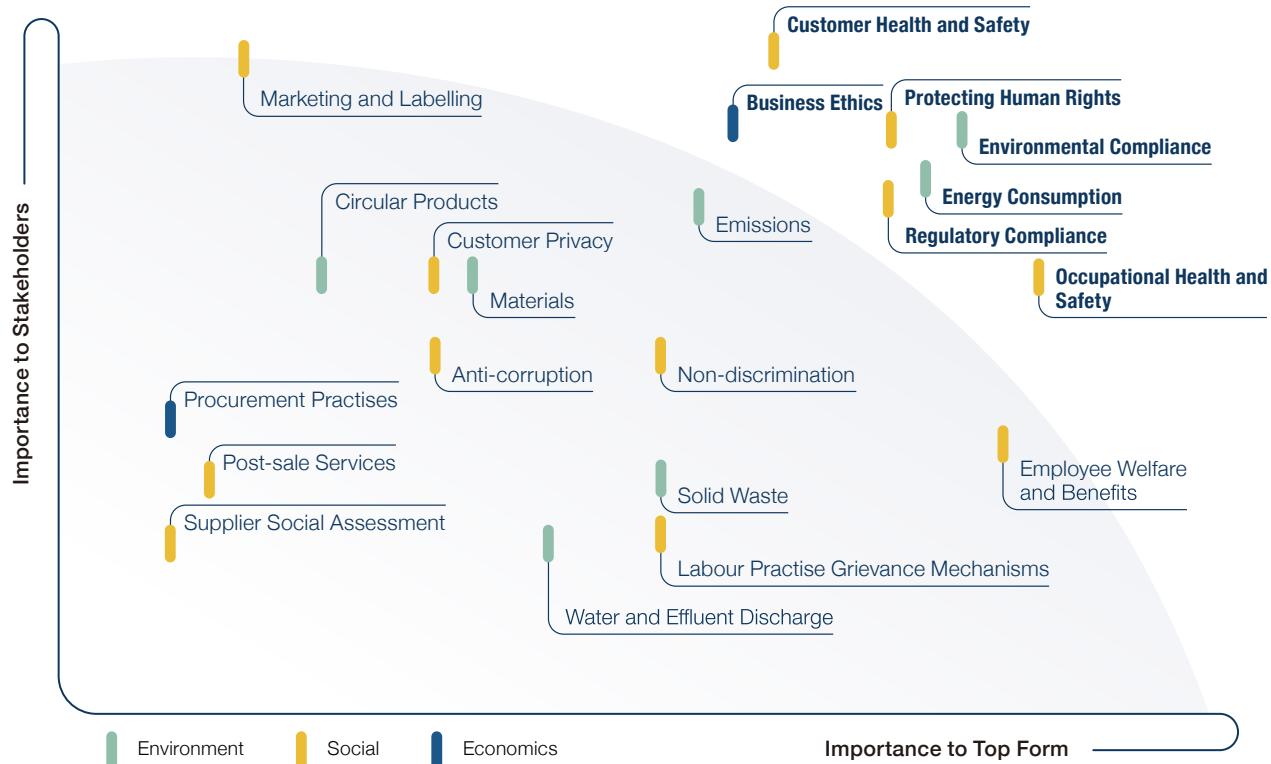
 Local Community

 Industry Associations



MATERIALITY MATRIX

We identify and evaluate material issues by assessing the rating of the sustainability issues that matter most to our stakeholders and affect our business.



These material topics are prioritised in our strategic planning and endorsed by the Board. The subsection of this report discloses our actions to address the material topics of concern to our stakeholders.

These results are discussed in greater depth in our chapter on sustainability; the management approach and our performance in relation to these material aspects are also disclosed in this report.

How We Address Them



Environmental Compliance
Environmental Management System



Customer Health and Safety
Product Responsibility



Occupational Health and Safety
Health and Safety Management



Energy Consumption
Greenhouse Gas (GHG) Management



Business Ethics
Fair and Ethical Employment Practices



Protecting Human Rights
Prevention of Force Labour
Prevention of Child Labour



SAVE OUR PLANET

At Top Form Group, we understand that safeguarding our planet is a critical foundation for the enduring success of our business and the well-being of the communities we impact. With an ambitious target to cut our carbon emission intensity by 30% by 2030, we are accelerating our efforts to combat climate change. Central to this mission is our dedication to embed a circular economy at the core of our environment strategy – and setting a goal to achieve Zero Waste To Landfill by 2030.

Through leadership in environmental stewardship, we are enhancing supply chain sustainability, and meeting the rising demand of low-carbon business in the apparel industry.



ENVIRONMENTAL MANAGEMENT SYSTEM

Top Form's Environmental Policy and Environmental Management Manual are the guiding principles and standards of our commitment to efficient use of natural resources, protection of ecosystems, and, where applicable, ensuring compliance with local regulation requirements. Local EHS Committee is responsible for enforcing activities to comply with our standards including but not limited to periodic audits, conduct refresher trainings, and tracking of environmental

performance. An annual audit is performed by Head of Compliance to evaluate the effectiveness of our management system.

In FY2025, the Group has not identified any legal non-compliance against the relevant laws and regulations in our operating regions pertaining to emissions or other environmental issues.

GREENHOUSE GAS (GHG) MANAGEMENT

Top Form manages and reduces GHG emission through implementing energy efficient initiatives since electricity and steam account for 95% of our total emission. We have formulated and implemented energy related policies to reduce energy consumption. All factories have installed sub meters to measure, collect and analyze specific areas for energy efficiency improvements, enabling targeted conservation strategies. We have

also formulated energy targets and indicators to actively implement energy-saving and consumption reduction initiatives. Weekly energy audits are conducted to monitor adherence to energy conservation practices. Top Form does not use fuels derived from biomass, and our production processes do not create biogenic carbon dioxide emissions.

GHG EMISSIONS BY SCOPES AND REGION



Notes:

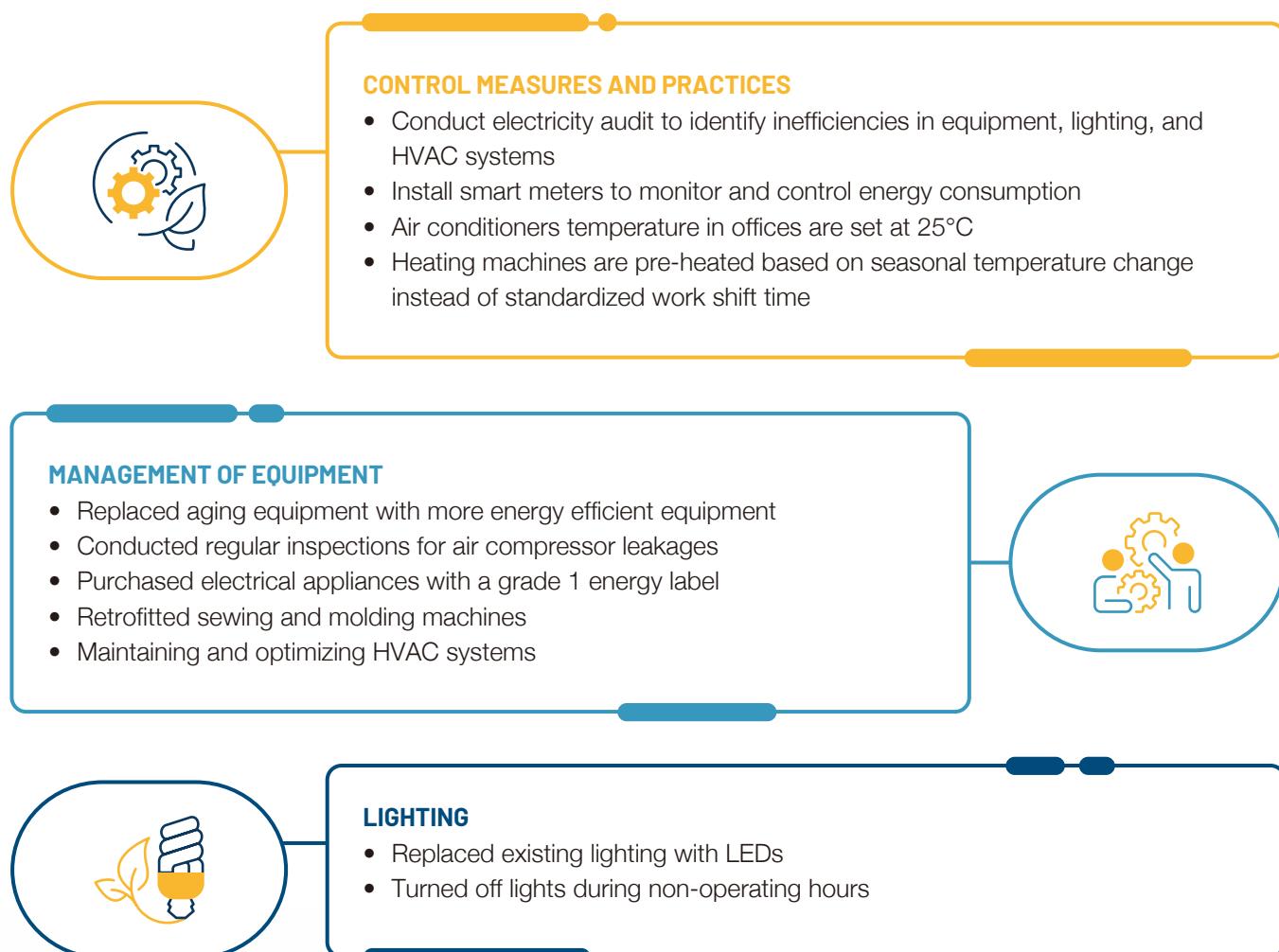
- Scope 1 emissions include direct emissions from fuel combustion of stationary sources (e.g. generators, kitchens) and mobile sources (e.g. company vehicles)
- Scope 2 emissions include indirect emissions from purchased energy and steam
- GHG emissions are accounted with reference to the GHG Protocol Corporate Accounting and Reporting Standard issued by the World Resources Institute and the World Business Council for Sustainable Development
- The greenhouse gas emission factors of Greater China and Overseas operation refers to Annual Emission Reduction Project China Regional Grid Baseline Emission Factors, CLP Sustainability Report and the IGES List of Grid Emission Factors respectively

¹ Standard piece reflects the total units of all products mix Top Form sold. The target setting methodology has referenced the APPAREL AND FOOTWEAR SECTOR SCIENCE-BASED TARGETS GUIDANCE of SBTi

Energy Consumption



Top Form is taking the following approaches to manage electricity consumption:



Energy Management of our Foam Cup Business

Our foam cup factory in Sri Lanka has implemented a number of energy reduction initiatives in FY2025. By embracing smart upgrades like converting all factory lighting to efficient LED tubes and switching outdoor lighting to solar power, they are significantly reducing their environmental footprint. Pneumatic door modification was added to molding machines to optimize energy use. Operationally, staggering machine startups has directly reduced peak energy demand and stabilized overall consumption. Additionally, the installation of a real-time electricity monitoring system that will be completed in FY2026 demonstrates a commitment to ongoing control and improvement of energy performance.



installed pneumatic door to minimize heat loss during operation

90% of lightening improvement project is completed in the China foam cup factory.

The exchanged LED lighting consumes **40% less** electricity from regular fluorescent lamps.

Retrofitted **80%** of the molding machines, **reduces 10%** electricity consumption per machine.

WATER MANAGEMENT

We have established a set of water management policies and operation procedures that meets the relevant laws and regulations of the countries we operate. Water conservation management team is established within local EHS Committee to coordinate and implement activities to raise water conservation awareness and promote effective water saving practices to employees and workers. Water sub-meters are installed to track and measure consumption to identify and control wastage. Monthly water leakage inspection is carried out to identify water leakage and wastage points.

The total water consumed in FY2025 is 296,803 m³, and the year to year increase is mainly due to the inclusion of the water consumption from our new dye house operation. Water comes from government sources and there is no issue in water supply in our operation.

The wastewater discharged by the Group is classified into two types: domestic wastewater and industrial wastewater. Domestic wastewater is discharged into underground septic tank for pre-treatment before dispersal. A well-established wastewater treatment process is established for industrial wastewater generated from production, and water quality is tested monthly by certified third parties to ensure the discharge meets local regulating requirements.

WASTE MANAGEMENT

Zero Waste To Landfill by 2030

After successfully achieving our Pathway to Circularity goal in FY2024, we revisited our strategy in FY2025 to ensure our initiatives remain ambitious and fully aligned with circular economy principles in the apparel industry. Following a thorough evaluation, we have prioritized on setting an ambitious target of Zero Waste to Landfill and enhancing our waste management system to improve the overall data accuracy and track performance effectively against this goal.

Our annual waste audit confirmed that all factories comply with local waste disposal regulations. However, we identified notable inconsistencies in waste sorting and treatment categorization across regions, which hinder reliable performance benchmarking. To address these challenges, our enhanced Circular Waste Management System focuses on three core priorities designed to establish standardized performance metrics and accelerate our transition towards a zero-waste future.

Circular Waste Management System



Minimizing waste generation: Proactively reducing waste through rigorous application of the 5Rs (Refuse, Reduce, Reuse, Repair, Recycle) waste management principles.



Waste data collection and reconciliation: Standardizing waste stream recording across the Group with improved procedures; establishing processes to evaluate the effectiveness of waste collection and segregation – ensuring all factories consistently meet our compliance standards.



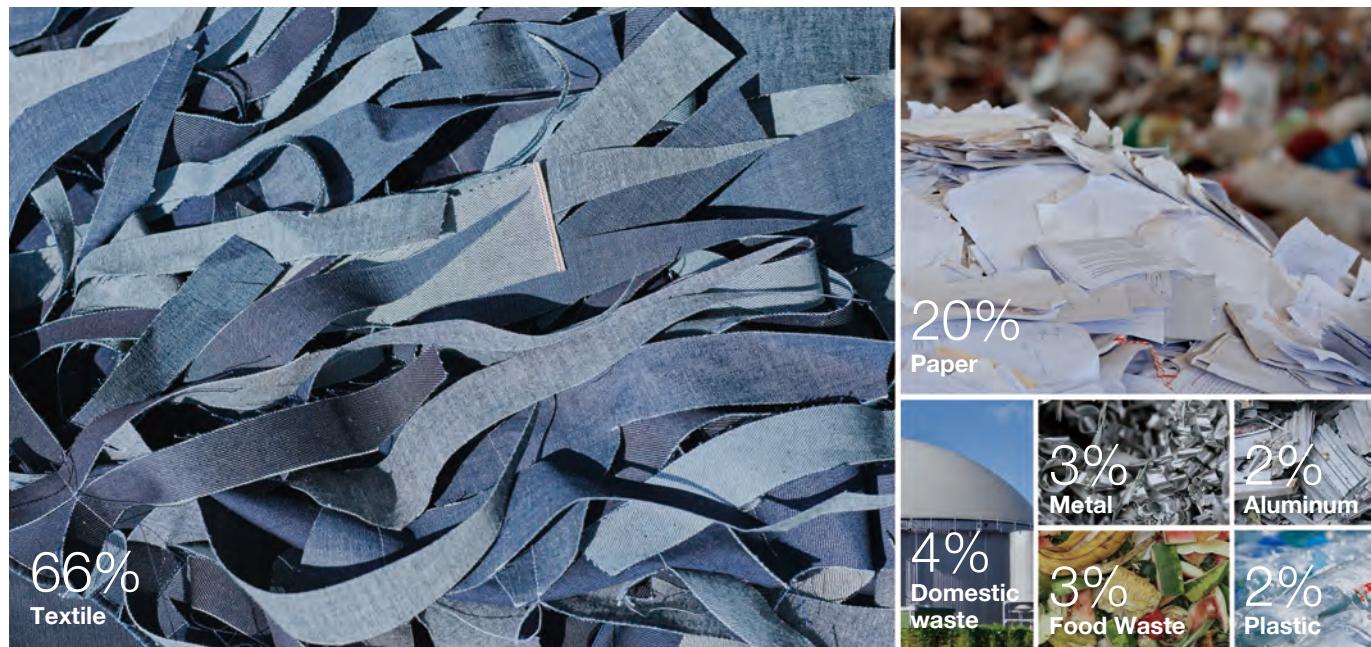
Integration and accountability: Embedding waste performance metrics into factory operational meetings to foster ownership, transparency, and continuous improvement.



Non-Hazardous Waste	Hazardous Waste	
Non-hazardous waste are collected by various certified recyclers that are either sent for recycling, incinerated for energy recovery, or landfill	Collected and handled by licensed recyclers	
Production Waste	Domestic Waste	Chemical Waste
Waste that are generated from daily production operation or delivery: textile scraps, carton boxes, plastic shots, unrecoverable product defects	Domestic wastes are waste that are sent to landfill, such as food wraps, tissue paper, cleaning debris	Wastes with corrosive and reactive from such as chemical containers, inks cans, contaminated material with machine lubricant or glue

MOST WASTE TYPE OF TOP FORM FACTORIES ARE TEXTILE WASTE

Non-hazardous waste breakdown



Waste Recycled and Energy Recovery

284 tonnes of waste recycled



450 tonnes of waste recovered to energy

160 tonnes of waste landfilled

180 tonnes of waste reused

Digital Product Design: Sustainable Sampling

This year, the number of styles adopting 3D product design grew fourfold compared to last year, signaling a radical shift in the industry's prototype sampling process. Instead of producing numerous physical samples for every colour variant, customers leveraged our immersive 3D product design technology to visualize and approve different colour combination of their collections. This approach significantly reduces waste and the carbon footprint generated during product development.



FY 2024	FY 2025
20 Styles	90 Styles
60 Colorways	280 Colourways
~150 Physical Samples Replaced	~600 Physical Samples Replaced
+350% Styles	+367% Colorways
	+300% Sample Reduction Impact

PRODUCT RESPONSIBILITY

Top Form Group's Quality Management System consists of policies and procedures that ensure our products meet customer quality expectations. Both Quality Assurance (QA) and Quality Control are integral parts of our quality management system, which emphasises risk management, internal inspection, and corrective actions when necessary.

Quality risk assessment begins at the stage of product development and selection of raw materials, where the raw materials are tested to ensure hazardous substances in products are strictly controlled and no restricted substance is contained in our product.

The quality department performs incoming quality control on all raw materials according to agreed quality standard with suppliers before mass production. Raw Materials are tested by customer-approved internal or external laboratories to verify that the material is meeting the industry health and safety standards. Non-conforming materials will be processed and handled according to escalation procedures.

The product manufacturing process is followed by rigorous quality assurance policies and regular random inspections carried out to confirm in-process

standards. End-of-line inspections are conducted for 100% inspection, and each order is carried out for final inspection according to the Acceptance Quality Standard (AQL) sampling standards specified by customers. Only after our strict quality standards have been confirmed will a shipment be dispatched for delivery.

In the rare case of a significant quality failure, it will be reported to our business leads and Head of Quality Assurance. These policies provide guidance on the necessary measures to be taken to rectify the issue and prevent similar quality issues from recurring in the future. By implementing these measures, we demonstrate our dedication to product responsibility and our commitment to delivering products that meet the highest quality standards.

Our Sales Operation Team and Quality Assurance Team are responsible for handling quality complaints. If a complaint is received, we will conduct an investigation to determine the root cause of the issue and identify an acceptable solution. Valid quality complaints with financial impacts are reviewed and reported to Senior Management Team on a monthly basis as part of our risk management process.

FY2025 QUALITY PERFORMANCE

ACHIEVED

TARGET

Accepted Quality Standard "AQL"	99.74%	100%
Observed Quality Performance "OQL"	0.77%	1%

In FY2025, the Group did not receive complaints from customers related to safety and health reasons and had no sold or shipped products subject to recalls for safety or health reasons.



CASE STUDY: Introducing Signature Flex™: Revolutionizing Garment Production To Reduce Wastage and Resource Consumption

Signature Flex™ is our groundbreaking engineering printing technology that would significantly reduce the use of accessories and resource consumption in the supply chain.

Traditionally, elastic is dyed to match the color of the main fabric (DTM), requiring large quantities of water and dyes in production. By replacing dyed elastic with colorless Signature Flex™ printing, we eliminate the need for water and dye materials entirely. This not only reduces environmental impact but also removes the costly burden of meeting the minimum color quantity (MCQ) purchasing requirements for elastics.

Moreover, accessories like plastic boning, metal wires, and elastic bands are style, size dependent and often made to order. Surplus deliveries, bill of materials changes, and order cancellations frequently result in wastage, as these materials are difficult to repurpose in different styles.

Signature Flex™ offers a truly transformative solution to these challenges. By reducing accessory use and minimizing waste, it helps drive a circular textile economy that prioritizes resource efficiency.

Looking ahead, we are advancing Signature Flex™ to be applied to three-dimensional shaped materials, such as foam cups, to reduce the use of aluminum typically employed in injection molding manufacturing process for shaping.

Features

- Adhesive material conforms with highest ZDHC MRSI level and certified for Oeko-Tex Econ Passport
- Engineered printing pattern to reduce material consumption
- Customizable adhesive strength and flexibility



TOP FORM GROUP'S JOURNEY TO CIRCULARITY

Sustainable Material Certification

In FY2024, we have 100% of the targeted factories in China, Thailand and Indonesia successfully obtained relevant sustainability certifications, including the Global Recycling Standard (GRS), Organic Content Standard (OCS), and Recycle Claim Standard (RCS). These standards indicate that the certified products manufactured in our facilities contain a specified amount of recycled and/or organic content in the raw materials used and that environmental and chemical impacts were minimized during the production process.

The Chain of Custody ("CCS") system of these standards provide the foundation of tracing the material input of our products, and our commitment to advancing a circular economy in the apparel industry goes beyond certifications. Circularity means embracing production and consumption models that prioritize reuse, repair, and recycling—keeping valuable resources and materials continuously in a closed-loop system.



CU1023930



CU1023930



CU1023930



Principles and Concept of Circularity



Eliminate Waste and Pollution



Circulate Products and Material



Regenerate Natural Systems

In FY2025, we completed a specialist study to evaluate our waste management processes and explore new opportunities to upcycle cutting waste, aiming to achieve textile-to-textile pre-consumer recycling. The results revealed that scaling up textile recycling from our material scraps remains challenging due to the complex composition of our materials – primarily laminated PU foam combined with 100% polyester or blends of nylon and spandex.

To advance our impact in building a circular economy, our refreshed circularity strategy will focus squarely on achieving zero waste to landfill. We will strengthen our solid waste management system by embedding circularity principles across all factories by FY2026.

Grand Gain's GoGreen Foam: A Game-Changing Plant-Based Innovation from Castor Seed Oil

GoGreen Foam



Our first certified plant-based foam cup, GoGreen Foam, contains over 25% bio-based content was developed in FY2022. In FY2025, we have expanded our research and development efforts and successfully **increase** the bio-based content **from 25% to over 60%** to further **reduce** the carbon footprint and overall reliance on fossil resources.

As the concept of the circular economy and stakeholder demands for apparel brands to adopt circularity practice grows, we believe GoGreen Foam will help position Grand Gain as a quality supplier for brands seeking circular solutions.

CASE STUDY: Advancing Sustainability with Seamless Technology

Our seamless knitting technology reduces cutting waste by **10%** compared to conventional cut-and-sew products that require assembling multiple materials. By engineering products down to the millimeter and knitting to a single specified size range instead of multiple independent sizes, we significantly minimize waste. This scalable technology applies to a wide range of apparel, including shapewear, sports bras, yoga pants, and athleisure, making it a powerful driver of sustainability.



TASK FORCE ON CLIMATE RELATED FINANCIAL DISCLOSURES

Since 2022, we have reported our climate-related disclosure in accordance with the Task Force on Climate-related Financial Disclosures ("TCFD") and we have continued to enforce the risks mitigation action disclosed in our last report. The identified risks are integrated into our Sustainability Strategy and risks management system to ensure significant business risks posed by climate

change are reported to the Board on an annual basis and considered in our business and financial planning.

The identified risks and their associated impact on our operations from our FY2022 assessment, together with our mitigating actions, are summarised in the following table.

Key climate-related risks and our mitigation plans

Type	Climate Related Risks	Potential Financial Impacts	Mitigation
Acute			
Physical Risk	Extreme weather, e.g., floods and storms	<ul style="list-style-type: none"> • Staff injuries and facilities damage • Logistic disruption 	<ul style="list-style-type: none"> • Diversified production locations • Developed disaster recovery and business continuity plan
	Chronic		
Transition Risk	Extreme temperatures and heat stress	<ul style="list-style-type: none"> • Increased energy cost to provide cooling to workplace • Lower workers' productivity 	<ul style="list-style-type: none"> • Use energy-efficient cooling system and provide comfortable workplaces
	Rising sea levels	<ul style="list-style-type: none"> • Property and asset damage 	<ul style="list-style-type: none"> • Consider environmental risk in the planning of new campuses
Policy and Legal			
Transition Risk	Stringent decarbonization plan and stricter compliance	<ul style="list-style-type: none"> • Operation disruption • Compliance cost 	<ul style="list-style-type: none"> • Regular update on new regulatory and industry trends • Continue to review strategy and addressing potential impact proactively
	Technology and Innovation		
Transition Risk	Renewable energy and low-carbon technologies	<ul style="list-style-type: none"> • Additional capital expenditures for technology investment 	<ul style="list-style-type: none"> • Continue execution of corporate decarbonization plan
	Markets		
Transition Risk	Shift in customer preferences to sustainable products	<ul style="list-style-type: none"> • Lost market share • Customers reduce PO placements 	<ul style="list-style-type: none"> • Continue to certify our factories and products with relevant circularity certificates, e.g, GRS, OEKO-TEX®
	Adoption of carbon pricing	<ul style="list-style-type: none"> • Cost of carbon offset 	<ul style="list-style-type: none"> • Continue execution of corporate decarbonization plan
Transition Risk	Supply chain disruptions	<ul style="list-style-type: none"> • Shipment delays caused by raw materials delays 	<ul style="list-style-type: none"> • Regular supplier engagements to minimize logistic delays
	Reputation		
Transition Risk	Rising concerns about ESG performance by investors and banks	<ul style="list-style-type: none"> • Limited funding channels • Increased cost of borrowing 	<ul style="list-style-type: none"> • Improve ESG performance and reporting transparency • Adoption of various ESG and climate related standards

In FY2026, with climate change being a global concern and to better aligned with stakeholders' expectations, Top Form will adopt the climate-related disclosure that is aligned with the International Sustainability Standards Board (ISSB) Climate Standard. The goal is to provide stakeholder information on how climate issues and related policy change could impact on our assets and business operations.

SUPPLY CHAIN MANAGEMENT

The Group attaches importance to establish and maintain good partnerships with suppliers throughout our sustainability journey. We expect vendors to share our commitment and meet the compliance requirements in our Vendor Manual. Meanwhile, vendors must complete a self-assessment, adhere to the Code of Conduct, and sign a non-disclosure agreement. Top Form also uses both internal and third-party testing labs to ensure product safety compliance.

We engage new suppliers through on-boarding meetings and on-site visits as necessary. Policies and procedures are formulated to screen new suppliers and selected suppliers are required to agree to our Code of Conduct for the compliance of below business practices, which includes but not limited to:

- A. Compliance with local social and environmental laws
- B. No child labour, force labour and harassment
- C. Anti-corruption and bribery
- D. Declare Conflict of Interest
- E. Prohibit of unauthorized subcontracting

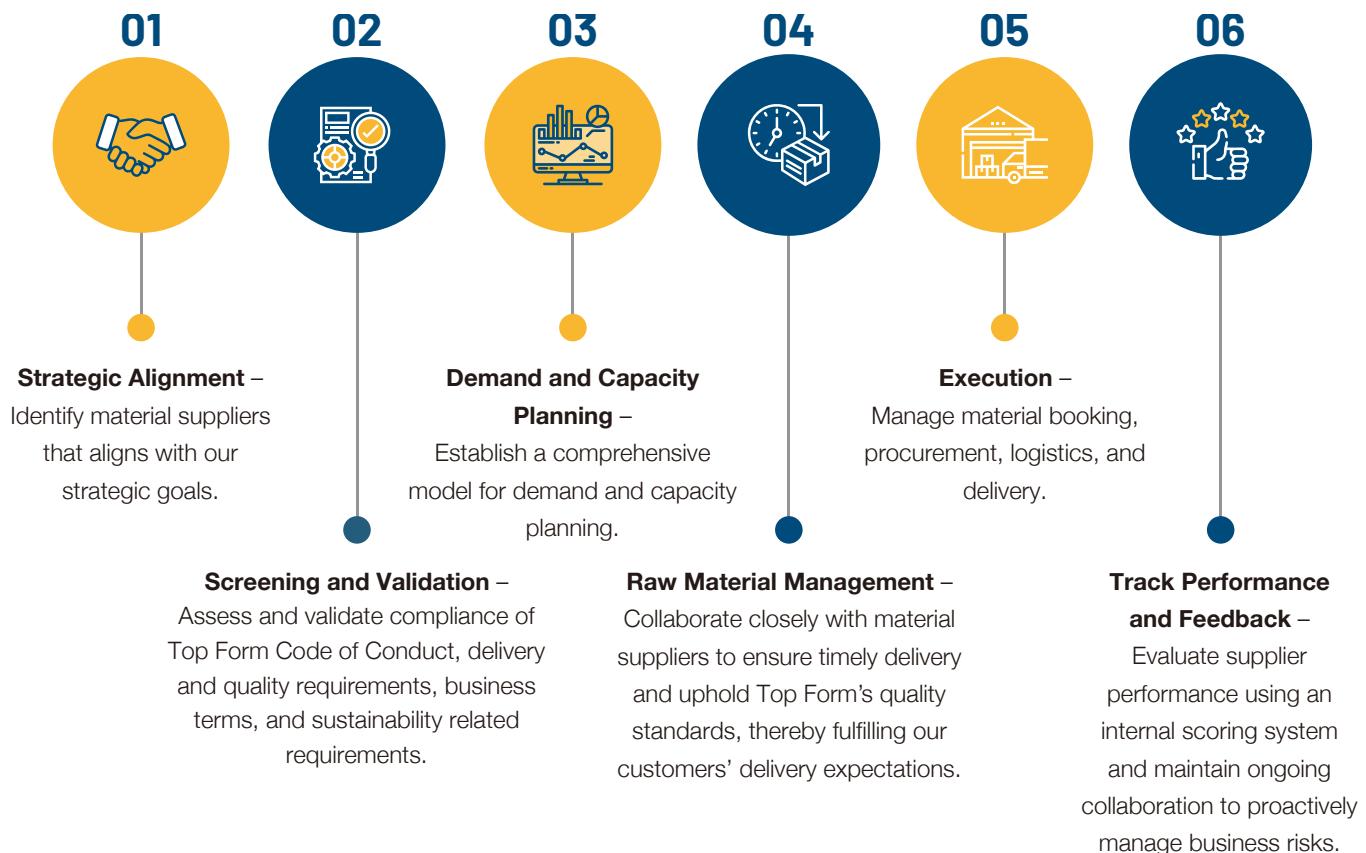


Vendor evaluations are regularly conducted to evaluate supplier's overall performance including, product innovation, compliance to regulations, product sustainability, quality, on time and on time in full delivery, responsiveness to feedback, and among others. Our vendor evaluation this year covers 28 key suppliers, representing 85% of total material purchased.

Based on our internal scoring system, the suppliers under evaluation are categorized as "Strategic", "Core" and "Phase out". Top Form will consider giving business priorities to Strategic partners whereas lesser business or possibly no business to poorly scored vendors to reduce our risk exposures. This year, no assessed suppliers are categorized as "phase out".

Third party accreditation of OEKO-TEX® or bluesign® is required to ensure their products do not exceed chemical restriction limits set by brands and industry recognized accreditations are also required to validate the material comes from ethical and sustainable sources. In fiscal 2025, 99% of our fabric suppliers obtained the STANDARD 100 by OEKO-TEX® Certificate, and 47% of them are either Global Recycled Standard (GRS) or Recycled Claim Standard (RCS) certified.

Management Process



Sharing Insights of Building a Resilient Supply Chain at the ReThink 2024 Conference

Top Form was honored to join a group of sustainability experts at the “Building Resilient Supply Chains: From Sourcing to Success” panel discussion at the ReThink Conference.

We shared Top Form’s strategic approach of building supply chain resilience that enabled us to navigate country-specific risks and trade challenges effectively, while continuing to deliver value to our global customers.

This insightful session delved into strategies that empower businesses to build supply chains that are not only resilient but also sustainable, driving long-term success from sourcing to delivery.





CARING FOR OUR PEOPLE

FAIR AND ETHICAL EMPLOYMENT PRACTISES

At Top Form Group, we are deeply committed to upholding fair and ethical employment practises as a cornerstone of our sustainability journey. Our policies and actions reflect our dedication to non-discrimination, fair wages, and safe working conditions. We aim to build a work environment that not only complies with local and international labour standards but also promotes diversity, well-being, and long-term career development for all our employees.

Our Ethical Recruiting Standard, Code of Conduct, Social Policy and other human resources policies and procedures are in place to meet the requirements of relevant local laws and regulations in relation to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, non-discrimination and harassment, and those covering benefits and welfare in the markets in which we operate. To build trust and transparency, our employment practise and standard are communicated to our employees through orientations, training, the employee handbook and bulletin boards.

The Group regularly organises employee activities such as sports competitions, hiking, and dancing to build comradery and team cohesion, helping employees better manage work related stress and maintain work-life balance.

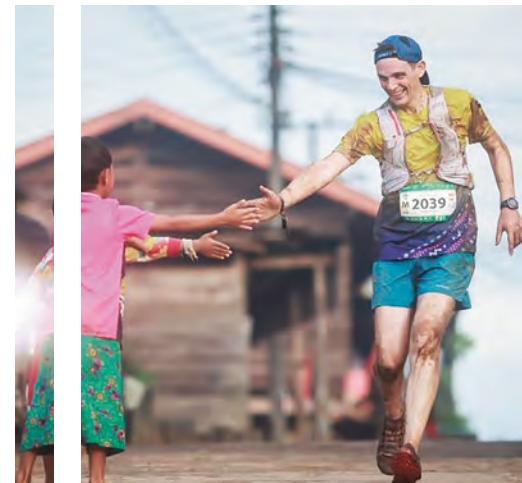


TOP FORM EMPLOYEE WELLNESS

This year, Top Form initiated a series of outdoor wellness activities integrating physical activities and team-building exercises. These activities leveraged the natural environment to boost participants' physical health and mental well-being, and encourage employees to stay healthy and spend time outdoor with nature.

In Thailand, we sponsored 60 employees to participate in two major races in Thailand, Ultra Trail Muser 100 World Series and HOKA Chiang Mai Thailand, both renowned for their unforgiving terrain. We are extremely proud of our runners for their relentless perseverance and commitment as they completed the race and secured 4 podium finishes.

Our Sri Lanka operation organised an outdoor team building activity and cricket competitions to strengthen interpersonal bonds and promote team spirit, leading to a more inclusive and motivated workplace culture.



Health and Safety Management

Top Form adheres to international standards on occupational health and safety, including but not limited to "Ministerial Regulation On The Prescribing Of Standard For Administration and Management of Occupational Safety, Health and Environment" in Thailand, and the "Law of the People's Republic of China on the Prevention and Control of Occupational Diseases", (《中華人民共和國職業病防治法》), among other country-specific standards. Our "EHS Policy and Operation Guidelines" is implemented across all operation facilities and monthly or quarterly Environmental, Health and Safety Meeting is held to review EHS matters such as self-audits results, past incidences and effectiveness of control measures, and coordination of future health and safety training schedule. Major occupational injuries are escalated to the Management Team and reviewed in monthly operation meetings as part of factories' performance review.

FY2025 Safety Performance:

- Zero work-related fatalities¹
- Percentage change of lost days² per incident compared to FY2024: -68%
- Number of lost day incidences: 5
- Average number of lost days per incident: 12.6
- Zero cases of heat stroke
- Zero electrical hazards

Safety training and audit plan is formulated at the beginning of each fiscal year and implemented according to schedule. In FY2025, 15,000 hours of health and safety related training were provided to educate hazard prevention and promote safety culture in the operation. Health and safety inspections are carried out on daily by operating teams and monthly by local compliance team

according to our "EHS Self-Assessment Check List" that has referenced customer requirements and industry best practices. Improvement measures are formulated based on the assessment results, local compliance team escalates any gaps identified without any remediation action or justification to General Manager and Group Head of Compliance for further action. All our factories have medical clinics with supporting medical staff to provide free health evaluation to any employee who feels unwell during their work shift. When a worker is in severe suffering and needs urgent care and attention, they will be sent to the nearest hospital immediately for further treatment. Top Form regularly organizes and promotes employee wellness activities to encourage and support employees to have a balanced, healthy lifestyle. It creates a sense of belonging at Top Form and a positive working experience.

Health-related activities are organized and carried out throughout the year across all regions such as:

- Sports activities are organized to encourage employees to engage in physical activities
- Periodic health checks
- Partner with local health professionals to provide health workshops to targeted employees and workers based on their health needs
- Educate in personal hygiene and prevention of seasonal diseases (e.g. dengue fever, measles, flu)
- Insecticide sprayed on production floors to fight infectious diseases
- Implementation of good housekeeping 5S practices with workers and management
- Providing equipment for reducing worker fatigue



■ This year, our Thailand factory partnered with a leading local hospital to provide CPR training to 120 of our employees. Through hands-on sessions led by skilled healthcare professionals, our team not only learned the critical techniques of cardiopulmonary resuscitation but also embraced a culture of care and readiness.

¹ Number and rate of work-related fatalities that occurred in each of the past three years, including the reporting year.

² "Lost day incidents" are defined as the number of occupational injuries where a worker is hospitalized. There has been no significant change in calculation methodology.

CULTURAL CELEBRATION

At Top Form, we celebrate cultural festivals with our employees to foster unity, appreciation, and cultural inclusivity within our global workforce. These celebrations are designed to deepen cross-cultural learning, promote mutual respect, and strengthen interpersonal bonds within our organisation. By honouring the rich tapestry of traditions, languages, and heritage that make up our team, we are creating an inclusive environment where everyone feels valued and respected.

New Year Celebrations



Our annual new year celebration serves as a meaningful opportunity to reflect on the accomplishments of the past year, recognise the hard work and dedication of our employees, and energise the entire team for the year ahead.



International Women Day



Each year we organise activities to celebrate International Women's Day to recognise and appreciate the contribution of our female workforce to the society and highlight the importance of empowerment.



Eid al-Fitr celebration

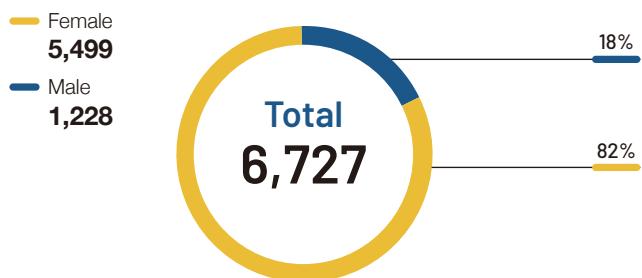


Our Indonesia factory warmly celebrated Eid al-Fitr with a special event for our workers. This joyful occasion not only embraced the spirit of Eid but also fostered a vibrant and inclusive workplace by promoting diversity. Gifts were distributed to workers, and awards were presented to teams showcasing the best customs, making the celebration both fun and engaging.

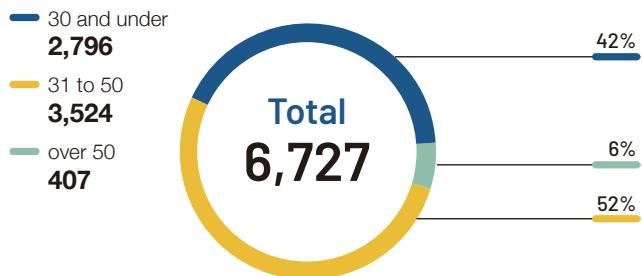


Workforce Structure

BY GENDER



BY AGE GROUP



Workforce Turnover Rate

BY GENDER



BY AGE GROUP



BY RANK



BY REGION



BY REGION



Note:

- The turnover rate is calculated by taking the average annual turnover of the specified category and divided by the headcount of the same category of the recording period. It reflects the overall changes for the year.
- In FY2025, all employees were employed full-time at Top Form; the number of employees is based on their employment status as of the last day of our reporting period.

Equal opportunity

Top Form provides equal opportunities to all qualified employees for promotion and career development. The selection of employees for promotion and career development opportunities will be based on objective criteria of a non-discriminatory nature.

Top Form work environment is free of discrimination for any reason including, but not limited to: race, colour, religion, sex, national origin, physical or mental disability and age; or any other attribute recognised by the laws of the country in which we operate.

Top Form develops standard operating procedures that provides equal job opportunities for potential candidates including the following tasks:

- Explain the job description and give a written copy to the jobseeker in a language they understand;
- Explain any risks and hazards associated with this specific job or work environments;
- Develop a checklist for all employment contracts that is in a language understood by the workers or employees

Fair Wage and compensation

Top Form conducts annual salary review to evaluate our employee compensation package in terms of competitiveness and fairness based on market research and performance. An employee's performance is evaluated through a systematic process by his/her manager where expected performance and the method for measuring such performance are clearly defined. Overtime payment and leaves such as paid leave, marital leave, maternity leave, work-related injury leave and sick leave are settled in accordance with the laws and regulations of the place where we operate.

Promotion is awarded during annual salary review or interim review. Spontaneous promotions may also be awarded if a business need arises or when an opening becomes available or an existing position becomes vacant.



Prevention of Child Labour

Top Form maintains a zero-tolerance approach to child labour and have rigorous recruiting procedures to prevent child labour, and our recruiting personnel are provided with professional trainings to implement the required background checks during recruiting process:

- We state the legal working age in job advertisements and recruitment workshops.
- All applicants must submit their ID cards and declare the submitted information is correct.

- Age and identification checks are conducted in interviews.
- Applicants who do not meet legal age requirements during the recruitment phase will be rejected.
- If a case of child labour is identified, the employee in question will be asked to stop work immediately, and any outstanding wages will be paid.
- A full investigation of the non-compliance incidents will be carried out to prevent its reoccurrence.

Prevention of Forced Labour

Top Form treats forced labour, human trafficking, and slavery as zero tolerance issues. We hire only people who are of legal working age and who choose to work voluntarily. Management procedure and standards are developed and implemented by local human resources department and management team.

- New workers sent by agencies will be interviewed in one-on-one sessions to ensure no recruitment fees were charged or solicited.
- Employment contracts must be signed in a language understood by new hires.
- All overtime work must be voluntary; overtime wages are paid in strict compliance with relevant regulations.
- Changes in labour regulations are communicated in refresher training.
- A full investigation of any non-compliance incident will be carried out to prevent its reoccurrence.

Concerns and complaints about violations of our policies are handled through a grievance procedure established in each of our local offices and factories. Complaints received are then investigated with guaranteed confidentiality.

During our reporting year 2025, the Group has not identified any complaints on employment issues, including any incident of discrimination, child labour or forced labour.

Besides having a robust HR procedure, every year, Top Form factories are subject to two types of social audits: Local Human Resource or Compliance Team who conducts internal audits of their own factory in accordance with Top Form's Ethical Recruiting Standard, and external audit either directly by our customers or third party professionals based on industry standards such as Social & Labour Convergence Programme (SLCP), Better Work, and Worldwide Responsible Accredited Production (WRAP).

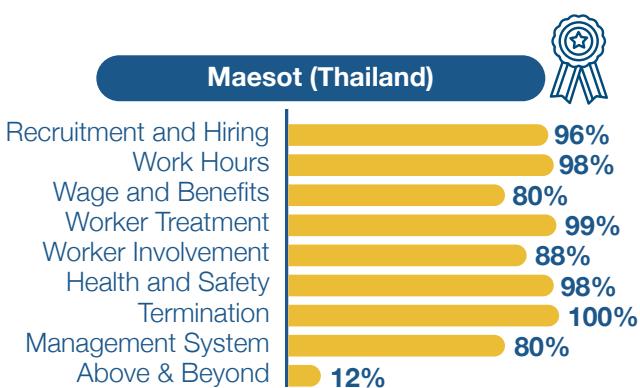
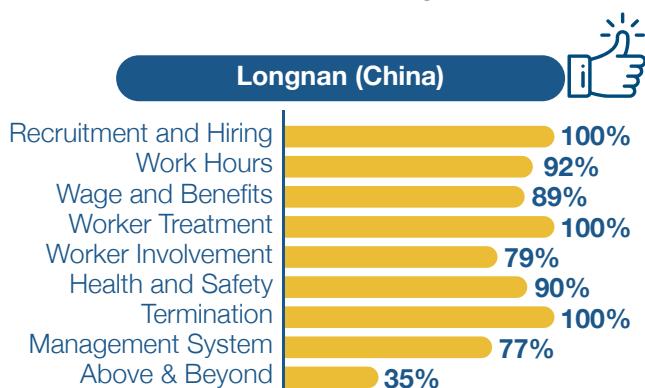
Top Form has completed 30 internal social audits and been subject to 12 external social audits this year, and the Group has not received any complaints on employment issues, including any incident of discrimination, child labour or forced labour.



REGISTERED FACTORY LATEST VERIFIED FACILITY SOCIAL & LABOUR MODULE (FSLM) SCORE



The Higg Facility Social Labour Module (FSLM) is an industry social and labour assessment tool to evaluate the social responsibility and labour performance of apparel manufacturers in the textile industry. Our China and Thailand apparel factories have maintained a high level of performance, and this achievement is positively recognised by our customers.



Collaborating with Better Work Indonesia to build compliance skills and capacity



Since launching our factory in Indonesia, we have partnered closely with Better Work to transform and elevate the working conditions for our employees. Through this collaboration, Better Work's expert advisors regularly guide us using the Compliance Assessment Tool (CAT), pinpointing critical areas where we can grow and improve.

Moreover, our workforce actively participates in comprehensive training programmes led by Better Work, covering vital topics like fire safety, electrical safety, and first aid. Graduates earn certification upon completion, reinforcing our commitment to maintain high industry safety standards.



Learning and Development

Top Form is dedicated to fostering a positive learning environment and delivering targeted training programmes that support the career advancement of our employees. To maintain our commitment to providing world-class services, our learning initiatives are carefully crafted to equip employees with the essential skills necessary for efficient and safe job performance. Every year, we also plan and coordinate our sourcing, product development and technical team to attend both domestic and international industry expo and forums, providing valuable opportunities to expand their professional networks, gain market insights, and stay updated with industry advancements and apply fresh ideas to their work.



China International Brand Underwear Fair



China International Brand Underwear Fair

	Average Training Hours	Percentage Trained
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By Employee Category

General worker	4.96	83%
Middle Management	5.58	15%
Senior Management	5.16	2%

By Gender

Male	5.46	19%
Female	4.97	81%

In FY2025, Top Form has provided over 28,000 training hours to employees and workers covering orientation training, health and safety, environment and on the job trainings.



English Proficiency Development Programme

16 dedicated employees from our commercial and technical teams at the Shenzhen office have successfully completed a company-sponsored 6-month English language programme designed to elevate their proficiency in pronunciation, writing, and industry-specific terminology. Delivered onsite by experienced professionals from a third-party training provider, this face-to-face learning experience offered invaluable direct interaction and practise opportunities.

The comprehensive course focused on key business skills, including Business English, Effective Communication, Business Meetings, Presentation Skills, and Project Management, empowering our team to communicate more confidently and effectively in the global apparel industry. Their progress was carefully monitored through phased assessments, culminating in all participants passing the final written examination.

To celebrate their hard work and accomplishment, each participant received a certificate from the trainer, formally recognising their achievement and enhanced qualifications. This initiative not only strengthens individual capabilities but also reinforces our company's commitment to continuous learning and global collaboration.



PROTECTING INTELLECTUAL PROPERTY RIGHTS

Top Form respects the intellectual property rights of our customers, including their designs, printed logos and artwork, as this is critical for maintaining their trust and preventing loss. At the beginning of each new business engagement, we sign confidentiality agreements with our customers and suppliers; we also require our employees to follow the confidentiality clause in our Code of Conduct when handling sensitive information.

Our Disposal Policy stipulates the procedures to take when disposing of leftover production materials that contain brand names or licensed logos.

During the reporting period, there were no cases of non-compliance related to intellectual property rights regarding our products and services.



SUPPORTING THE HEALTH AND WELLBEING OF OUR COMMUNITY

Top Form drives community development through two core pillars that leverage our strengths to create shared value: Nourishing Our Community and Women Empowerment. These initiatives aim to enhance the well-being of vulnerable groups and promote equal educational opportunities for children and women. Deeply connected to our community, Top Form collaborates closely with local experts and authorities

to ensure our efforts are impactful and tailored to the specific needs of the community. Our comprehensive approach includes in-kind donations, volunteer engagement, and financial sponsorships, all contributing meaningfully to positive, lasting change.

BLOOD DONATION CAMPAIGN 2025

Top Form Group continued our annual blood drive to support public health during the week of World Blood Donor Day with the team “Blood Connects Us All”. This year, local Blood Donation Ambassadors were leading the promotion campaign to engage and encourage their colleagues to participate. The campaign aims to raise awareness both within our organisation and the

wider public about the critical blood supply shortage in our communities. The campaign also emphasised the importance of solidarity and collective responsibility in making a positive impact across borders. We are extremely proud to have more than 1,000 successful donors, including 230 first-time donors this year.



EMPOWERING FUTURES: OUR BACK-TO-SCHOOL PROGRAMME PROVIDED STUDENTS LIVING IN POVERTY WITH EQUAL LEARNING OPPORTUNITIES

At Top Form Group, we believe that investing in education is investing in the future. This year, we proudly partnered with local schools in a Back-To-School programme aimed at supporting 60 underprivileged children as they prepared to return to the classroom.

Volunteers from our regional operations actively participated in distribution events, engaging directly with local schools, which strengthened the bond

between our company and the communities we serve. Through our contribution, we provided essential school supplies—ranging from backpacks and stationery to learning materials—to hundreds of children who might otherwise face barriers to accessing quality education. By alleviating the financial burden on families, we helped ensure that these children could start the school year with confidence, dignity, and all the tools they need to succeed.



INDUSTRY COLLABORATION TO CULTIVATE NEXT GENERATION OF "INNOPRENEUR"

This year, Top Form proudly supported the "Innopreneur Experience Journey," co-organised by the Federation of Hong Kong Industries (FHKI) and Hong Kong Science & Technology Parks Corporation (HKSTP). Over 80 local secondary students participated in a two-day work experience programme, shadowing administrative executives across 32 corporate mentors from FHKI and HKSTP.

Top Form was delighted to offer these students a unique opportunity to explore our industry and expand their learning through hands-on exposure to apparel fitting, sourcing sustainable, and fashion design using 3D and AI technologies.



ESG INDEX TABLE

HKEX ESG REPORTING GUIDE		REPORTING LOCATION OR REMARKS
A1 Emissions		(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to air and greenhouse gas emissions, discharges into water and land, and generation of hazardous and non-hazardous waste.
KPI A1.1	The types of emissions and respective emissions data.	Greenhouse Gas (GHG) Management
KPI A1.2	Direct (Scope 1) and energy indirect (Scope 2) greenhouse gas emissions (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Greenhouse Gas (GHG) Management
KPI A1.3	Total hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
KPI A1.4	Total non-hazardous waste produced (in tonnes) and, where appropriate, intensity (e.g. per unit of production volume, per facility).	Waste Management
KPI A1.5	Description of emission target(s) set and steps taken to achieve them.	Greenhouse Gas (GHG) Management
KPI A1.6	Description of how hazardous and non-hazardous wastes are handled, and a description of emission target(s) set and steps taken to achieve them.	Waste Management
A2 Use of Resources		Policies on the efficient use of resources, including energy, water and other raw materials.
KPI A2.1	Direct and/or indirect energy consumption by type (e.g. electricity, gas or oil) in total (kWh in '000s) and intensity (e.g. per unit of production volume, per facility).	Greenhouse Gas (GHG) Management Our energy intensity is 0.613 kwh/pc. Standard piece reflects the total units of all products mix Top Form sold.
KPI A2.2	Water consumption in total and intensity (e.g. per unit of production volume, per facility).	Total water consumption is 296,803 m ³ Water Intensity is 44.12 m ³ /person
KPI A2.3	Description of energy use efficiency target(s) set and steps taken to achieve them.	Greenhouse Gas (GHG) Management
KPI A2.4	Description of whether there is any issue in sourcing water that is fit for purpose, water efficiency target(s) set and steps taken to achieve them.	Water Management
KPI A2.5	Total packaging material used for finished products (in tonnes) and, if applicable, with reference to per unit produced.	Carton box is the major packaging material for delivering our products and we used 1 tonne in FY2025

ESG INDEX TABLE

HKEX ESG REPORTING GUIDE		REPORTING LOCATION OR REMARKS
A3 The Environment and Natural Resources	Policies on minimising the issuer's significant impact on the environment and natural resources.	Environmental Management System
KPI A3.1	Description of the significant impacts of activities on the environment and natural resources and the actions taken to manage them.	Environmental Management System
A4 Climate Change	Policies on identification and mitigation of significant climate-related issues which have impacted, and those which may impact, the issuer.	Task Force on Climate Related Financial Disclosures
KPI A4.1	Description of the significant climate-related issues which have impacted, and those which may impact, the issuer, and the action taken to manage them.	Task Force on Climate Related Financial Disclosures
B1 Employment	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to compensation and dismissal, recruitment and promotion, working hours, rest periods, equal opportunity, diversity, anti-discrimination, and other benefits and welfare.	Fair and Ethical Employment Practises
KPI B1.1	Total workforce by gender, employment type, age group and geographical region.	Workforce Structure
KPI B1.2	Employee turnover rate by gender, age group and geographical region.	Workforce Turnover Rate
B2 Health & Safety	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to providing a safe working environment and protecting employees from occupational hazards.	Health and Safety Management
KPI B2.1	Number and rate of work-related fatalities.	Health and Safety Management
KPI B2.2	Lost days due to work injury.	Health and Safety Management
KPI B2.3	Description of occupational health and safety measures adopted, how they are implemented and monitored.	Health and Safety Management

ESG INDEX TABLE

HKEX ESG REPORTING GUIDE		REPORTING LOCATION OR REMARKS
B3 Training and Development	Policies on improving employees' knowledge and skills for discharging duties at work. Description of training activities.	Learning and Development
KPI B3.1	The percentage of employees trained by gender and employee category (e.g. senior management, middle management).	Learning and Development
KPI B3.2	The average training hours completed per employee by gender and employee category.	Learning and Development
B4 Labour Standard	(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to preventing child and forced labour.	Prevention of Child Labour/Prevention of Forced Labour
KPI B4.1	Description of measures to review employment practices to avoid child and forced labour.	Prevention of Child Labour/Prevention of Forced Labour
KPI B4.2	Description of steps taken to eliminate such practices when discovered.	Prevention of Child Labour/Prevention of Forced Labour
B5 Supply Chain Management	Policies on managing environmental and social risks of the supply chain.	About This Report
KPI B5.1	Number of suppliers by geographical region.	Supply Chain Management
KPI B5.2	Description of practices relating to engaging suppliers, number of suppliers where the practices are being implemented, how they are implemented and monitored.	Supply Chain Management
KPI B5.3	Description of practices used to identify environmental and social risks along the supply chain, and how they are implemented and monitored.	Supply Chain Management
KPI B5.4	Description of practices used to promote environmentally preferable products and services when selecting suppliers, and how they are implemented and monitored.	Supply Chain Management

ESG INDEX TABLE

HKEX ESG REPORTING GUIDE		REPORTING LOCATION OR REMARKS
B6 Product Responsibility	(a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to health and safety, advertising, labelling and privacy matters relating to products and services provided and methods of redress.	Product Responsibility
KPI B6.1	Percentage of total products sold or shipped subject to recalls for safety and health reasons.	Product Responsibility
KPI B6.2	Number of products and service related complaints received and how they are dealt with.	Product Responsibility
KPI B6.3	Description of practices relating to observing and protecting intellectual property rights.	Product Responsibility
KPI B6.4	Description of quality assurance process and recall procedures.	Product Responsibility
KPI B6.5	Description of consumer data protection and privacy policies, how they are implemented and monitored.	Protecting Intellectual Property Rights
B7 Anti-corruption	Information on: (a) the policies; and (b) compliance with relevant laws and regulations that have a significant impact on the issuer relating to bribery, extortion, fraud and money laundering.	Fair and Ethical Employment Practises
KPI B7.1	Number of concluded legal cases regarding corrupt practices brought against the issuer or its employees during the reporting period and the outcomes of the cases.	Maintaining an Ethical Business Culture
KPI B7.2	Description of preventive measures and whistle-blowing procedures, how they are implemented and monitored.	Maintaining an Ethical Business Culture
KPI B7.3	Description of anti-corruption training provided to directors and staff.	Maintaining an Ethical Business Culture
B8 Community Investment	Policies on community engagement to understand the needs of the communities where the issuer operates and to ensure its activities take into consideration the communities' interests.	Supporting the Health and Wellbeing of Our Community
KPI B8.1	Focus areas of contribution (e.g. education, environmental concerns, labour needs, health, culture, sport).	Supporting the Health and Wellbeing of Our Community
KPI B8.2	Resources contributed (e.g. money or time) to the focus area.	Supporting the Health and Wellbeing of Our Community

The linkage tables that shows the GRI Standards and disclosures that relate to requirements in HKEX's ESG Reporting Guide is available at <https://www.globalreporting.org/media/ufjfcmyq/gri-standardslinkage-hkex-2020.pdf>.

